UNPUBLISHED

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 04-1009

COLVIN INNISS BERT,

Plaintiff - Appellant,

versus

SECRETARY OF THE TREASURY OF THE UNITED STATES; ANNABELLE T. EDWARDS, Operations Manager, Collection, Internal Revenue Service,

Defendants - Appellees.

Appeal from the United States District Court for the District of Maryland, at Baltimore. J. Frederick Motz, District Judge. (CA-02-4146-JFM)

Submitted: May 3, 2004 Decided: May 28, 2004

Before NIEMEYER, MICHAEL, and DUNCAN, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Colvin Inniss Bert, Appellant Pro Se. Marion Elizabeth Erickson, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Colvin Inniss Bert appeals the district court's order dismissing his complaint alleging wrongful levy by the IRS. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Bert v. Secretary of the Treasury, No. CA-02-4146-JFM (D. Md. Oct. 22, 2003). We deny Bert's motion for injunctive relief pending appeal. We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

<u>AFFIRMED</u>